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MICHIGAN HOUSE OF REPRESENTATIVES

JOHN KIVELA
STATE REPRESENTATIVE

April 25, 2016

The Honorable Jack Brandenburg
Chair, Senate Finance Committee
Michigan Senate
605 Farnum Building
P.O. Box 30036
Lansing, MI 48909

Dear Chairman Brandenburg,

Please accept this letter as our testimony regarding the potential reappointment of Mr. Marcus Abood to the Michigan Tax Tribunal (MTT). It is with a great level of respect for you, and all Senate Finance Committee members, that we request you reject Governor Snyder's appointment of Mr. Abood due to his previous record of misguided decisions while at the MTT.

We share with many others the belief that we must select a candidate better suited for this appointment to the MTT. We must reject Mr. Abood, and select a candidate that would value fairness in reviewing cases. A candidate with no personal or professional bias favoring one side over the other. A candidate that not only values the traditional methods of assessment, but utilizes these traditional tools when assessing properties and rendering decisions.

It is our belief that Mr. Abood's blatant disregard for traditional assessment tools led to many of the current problems our communities are facing, due in large part to his support of the "dark store" theory of evaluation and because of this, he is unfit to serve as a member of the MTT. While we cannot turn back the clock to reverse the damage caused by Mr. Abood's previous rulings while a member of the MTT, the Senate Finance Committee can make the statement that the "dark store" theory is an improper assessment practice and that the Legislature will no longer stand for these damaging rulings in Michigan.

Mr. Abood was one of the founders in Michigan's unfortunate wave of "dark store" rulings, which have cost local communities across Michigan millions of dollars in lost revenues by allowing large corporations to elude paying their fair share of local taxes. Mr. Abood's rulings have left several communities searching for resources to cover the lost revenue, often time forcing communities to close or limit public resources. These MTT rulings have also

significantly impacted the state budget by forcing the state to make up the lost school revenue, which is in the tens of millions of dollars and continues to climb.

Simply stated, Mr. Abood's record at the MTT has hurt our constituents, and our local communities, and we believe the state cannot risk his reappointment as a member of the MTT. The potential for him to cause more damage across our state is a deeply troubling scenario.

Thank you for your time and consideration of our request to reject the appointment of Mr. Abood to the MTT. Please do not hesitate to contact either of our respective offices if you, or any member of the Senate Finance Committee, would like to discuss this in further detail.

Sincerely,



John Kivela
State Representative
109th State House District



Ed McBroom
State Representative
108th State House District